



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

38 Powder River 0786 Biddle Elementary

0692 Biddle Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	55,278.93	45,338.60	0.00	9,940.33	0.00	0.00
21XX Support Services - Students	4,606.93	4,606.93	0.00	0.00	0.00	0.00
222X Educational Media Services	1,390.30	1,390.30	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	9,151.50	9,151.50	0.00	0.00	0.00	0.00
25XX Support Services - Business	7,282.41	0.00	7,282.41	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	3,720.61	1,400.00	0.00	2,320.61	0.00	0.00
27XX Student Transportation Services	74.03	74.03	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	870.91	0.00	0.00	870.91	0.00	0.00
Totals	82,375.62	61,961.36	7,282.41	13,131.85	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	82,375.62					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

Line A	LE 0692 Biddle Elem	Indirect/Direct	7,282.41 / 61,961.36	<u>2018 Calculated Rate</u>	<u>2018 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
				11.75%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0692 Biddle Elem	0.0100	0.0091	0.0102	0.0109	11.75%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0692 Biddle Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0692 Biddle Elem	0.0100	0.0091	0.0102	0.0109	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2018</u>	<u>LE Reclaasified Rate</u>
	0692 Biddle Elem				3.00%	

Line F Average of LE's contained under one School System Code (SS)		<u>2018</u>	<u>SS Reclaasified Rate</u>
0786 Biddle Elementary	Your Preliminary Rate by School System (SS) is:	3.00%	
This same rate is applied to both EL and HS in the same SS			

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

38 Powder River 0799 Broadus Public Schools

0705 Broadus Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	984,976.71	984,976.71	0.00	0.00	0.00	0.00
21XX Support Services - Students	43,058.04	43,058.04	0.00	0.00	0.00	0.00
222X Educational Media Services	54,782.81	54,782.81	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	65,672.74	65,672.74	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	110,504.81	110,504.81	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	4,489.43	0.00	4,489.43	0.00	0.00	0.00
25XX Support Services - Business	37,141.30	5,435.36	31,705.94	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	215,648.09	210,509.09	0.00	5,139.00	0.00	0.00
27XX Student Transportation Services	104,338.50	104,338.50	0.00	0.00	0.00	0.00
31XX Food Services	59,972.18	59,972.18	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	19,260.99	19,260.99	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,494.80	0.00	0.00	2,494.80	0.00	0.00
Totals	1,702,340.40	1,658,511.23	36,195.37	7,633.80	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,702,340.40					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

38 Powder River 0799 Broadus Public Schools

0706 Powder River Co Dist H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	785,586.45	777,386.45	0.00	8,200.00	0.00	0.00
21XX Support Services - Students	28,135.01	28,135.01	0.00	0.00	0.00	0.00
222X Educational Media Services	40,932.10	40,932.10	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	64,928.36	64,928.36	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	62,487.40	62,487.40	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	3,349.91	0.00	3,349.91	0.00	0.00	0.00
25XX Support Services - Business	42,217.61	5,435.26	36,782.35	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	235,541.27	235,541.27	0.00	0.00	0.00	0.00
27XX Student Transportation Services	376,753.31	376,753.31	0.00	0.00	0.00	0.00
31XX Food Services	12,641.30	12,641.30	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	26,243.90	26,243.90	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	101,841.65	101,841.65	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,762.99	0.00	0.00	1,762.99	0.00	0.00
Totals	1,782,421.26	1,732,326.01	40,132.26	9,962.99	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,782,421.26					

Line A			2018 Calculated Rate	2018 Reclassified Rate*	Requested Reclassified Rate**
LE 0705 Broadus Elem	Indirect/Direct	36,195.37 / 1,658,511.23	2.18%		

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Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

LE 0706 Powder River Co Dist H S Indirect/Direct 40,132.26 / 1,732,326.01 2.32%

Line B Preliminary Indirect Cost Rates

LE	2014	2015	2016	2017	2018
0705 Broadus Elem	0.0165	0.0164	0.0190	0.0175	2.18%
0706 Powder River Co Dist H S	0.0165	0.0164	0.0190	0.0175	2.32%

Line C Approved Indirect Cost Rates

LE	2014	2015	2016	2017	2018
0705 Broadus Elem	0.0000	0.0000	0.0000	0.0000	
0706 Powder River Co Dist H S	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2014	2015	2016	2017	2018
0705 Broadus Elem	0.0165	0.0164	0.0190	0.0175	
0706 Powder River Co Dist H S	0.0165	0.0164	0.0190	0.0175	

Line E Five Year Average with 5% Discount

LE	2018	LE Reclaasified Rate
0705 Broadus Elem	1.73%	
0706 Powder River Co Dist H S	1.76%	

Line F Average of LE's contained under one School System Code (SS)

0799 Broadus Public Schools

Your Preliminary Rate by School System (SS) is:

1.75%

This same rate is applied to both EL and HS in the same SS

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

38 Powder River 0802 South Stacey Elementary

0709 South Stacey Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	30,570.70	30,570.70	0.00	0.00	0.00	0.00
21XX Support Services - Students	16,994.94	16,994.94	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	4,817.99	4,817.99	0.00	0.00	0.00	0.00
25XX Support Services - Business	782.55	0.00	782.55	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	9,846.92	9,846.92	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	653.19	0.00	0.00	653.19	0.00	0.00
Totals	63,666.29	62,230.55	782.55	653.19	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	63,666.29					

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Line A				<u>2018 Calculated Rate</u>	<u>2018 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0709 South Stacey Elem	Indirect/Direct	782.55 / 62,230.55	1.26%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0709 South Stacey Elem	0.0006	0.0012	0.0044	0.0039	1.26%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0709 South Stacey Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0709 South Stacey Elem	0.0006	0.0012	0.0044	0.0039	

Line E Five Year Average with 5% Discount	<u>LE</u>			<u>2018</u>	<u>LE Reclaasified Rate</u>
	0709 South Stacey Elem			0.43%	

Line F Average of LE's contained under one School System Code (SS)		<u>2018</u>	<u>SS Reclaasified Rate</u>
0802 South Stacey Elementary	Your Preliminary Rate by School System (SS) is:	0.43%	
	This same rate is applied to both EL and HS in the same SS		

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